

By: Ritter

H.B. No. 3248

A BILL TO BE ENTITLED

AN ACT

relating to the funding of coastal erosion response activities and the coastal management program; imposing surcharges and fees.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 33.604, Natural Resources Code, is amended by amending subsections (a) and (b) and adding subsection (c) to read as follows:

(a) The coastal erosion response account is an account in the coastal protection [~~general revenue~~] fund established in Section 40.151 of this code that may be appropriated only to the commissioner and used only for the purpose of implementing this subchapter and Subchapter F, of this chapter.

(b) The account consists of:

(1) all money appropriated for the purposes of this subchapter;

(2) grants to this state from the United States for the purposes of this subchapter; [~~and~~]

(3) all money received by this state from the sale of dredged material;

(4) commercial passenger vessel ticket surcharges collected under section 33.6040;

(5) coastal windstorm insurance surcharges collected under section 33.6041;

(6) coastal property transaction fees collected under

1 section 33.6042;

2 (7) fees on pipeline usage for oil and gas collected  
3 under sections 33.6043;

4 (8) fees on marine engine lubricants collected under  
5 section 33.6044;

6 (9) fees on marine fuels collected under section  
7 33.6045;

8 (10) fees on marine residual and distillate fuel oils  
9 collected under section 33.6046;

10 (11) dockage fees on commercial shipping collected  
11 under section 33.6047;

12 (12) beach condominium rental surcharges collected  
13 under section 33.6048;

14 (13) waste tire fees collected under section 33.6049;

15 (14) donations collected under Section 43.408, Parks  
16 and Wildlife Code;

17 (15) certain hotel-motel tax revenue described by  
18 section 156.251(b), Tax Code;

19 (16) one-third of the revenue received by this state  
20 under Section 8(g), Outer Continental Shelf Lands Act (43 U.S.C.A.  
21 Section 1337(g)) or any similar federal law;

22 (17) one-third of the revenue received by this state  
23 from the Inland Waterways Trust Fund established in 26 U.S.C.A.  
24 Section 9506 or any similar federal law;

25 (18) grants to this state from the United States for  
26 the restoration, creation, or enhancement of wetlands.

27 SECTION 2. Section 33.605(a), Natural Resources Code is

amended to read as follows:

Sec. 33.605. USES OF ACCOUNT. (a) Money in the account may be used for any action authorized by this subchapter and Subchapter F, of this chapter, except that fees collected under Sections 33.6040 and 33.6047 of this code may only be used for studies or projects that:

(1) provide a service to a vessel for which the fee is collected; and

(2) enhance the safety and efficiency of interstate and foreign commerce.

SECTION 3. Section 40.151, Natural Resources Code, is amended by amending Subsections (a) and (b) to read as follows:

Sec. 40.151. COASTAL PROTECTION FUND. (a) The purpose of this subchapter is to provide immediately available funds for response to all unauthorized discharges, for cleanup of pollution from unauthorized discharges of oil, for payment of damages from unauthorized discharges of oil, ~~and~~ for erosion response projects and for implementation of the coastal management program.

(b) The coastal protection fund is established in the state treasury to be used by the commissioner as a nonlapsing revolving fund only for carrying out the purposes of this chapter and of Subchapters [Subchapter] F and H, Chapter 33. To this fund shall be credited all fees, penalties, judgments, reimbursements, interest or income on the fund, and charges provided for in this chapter and the fee revenues levied, collected, and credited pursuant to this chapter and all money credited to the coastal erosion response account pursuant to Section 33.604 of this code. The fund shall not

1 exceed \$50 million, exclusive of the amount in the coastal erosion  
2 response account.

3 SECTION 4. Section 40.152, Natural Resources Code, is  
4 amended by amending Subsection (a) and adding new Subsection (c) to  
5 read as follows:

6 Sec. 40.152. USE OF FUND.

7 (a) Money in the fund may be disbursed for the following  
8 purposes and no others:

9 (1) administrative expenses, personnel and training  
10 expenses, and equipment maintenance and operating costs related to  
11 implementation and enforcement of this chapter;

12 (2) response costs related to abatement and  
13 containment of actual or threatened unauthorized discharges of oil  
14 incidental to unauthorized discharges of hazardous substances;

15 (3) response costs and damages related to actual or  
16 threatened unauthorized discharges of oil;

17 (4) assessment, restoration, rehabilitation, or  
18 replacement of or mitigation of damage to natural resources damaged  
19 by an unauthorized discharge of oil;

20 (5) in an amount not to exceed \$50,000 annually, the  
21 small spill education program;

22 (6) in an amount not to exceed \$1,250,000 annually,  
23 interagency contracts under Section 40.302;

24 (7) the purchase of response equipment under Section  
25 40.105 within two years of the effective date of this chapter, in an  
26 amount not to exceed \$4 million; thereafter, for the purchase of  
27 equipment to replace equipment that is worn or obsolete;

1           (8) other costs and damages authorized by this  
2 chapter;

3           (9) in an amount not to exceed \$32 million each state  
4 fiscal biennium [~~the interest accruing to the fund annually~~],  
5 erosion response projects under Subchapter H, Chapter 33 and costs  
6 necessary to administer the coastal management program under  
7 Subchapter F, Chapter 33; and

8           (10) in conjunction with the Railroad Commission of  
9 Texas, costs related to the plugging of abandoned or orphaned oil  
10 wells located on state-owned submerged lands.

11          (c) There is hereby appropriated from the fund to the  
12 General Land Office, subject to this section, \$2 million for  
13 administrative costs for the purposes specified in Subdivision (9)  
14 of Subsection (a) of this section for the two-year period beginning  
15 September 1, 2005.

16          SECTION 5. Section 40.155, Natural Resources Code, is  
17 amended to read as follows:

18          Sec. 40.155. Determination of Fee

19          (a) Except as otherwise provided in this section, the rate  
20 of the fee shall be two cents per barrel of crude oil until the  
21 commissioner certifies that the unencumbered balance in the fund  
22 has reached \$25 million, exclusive of the amount in the coastal  
23 erosion response account. The commissioner shall certify to the  
24 comptroller the date on which the unencumbered balance in the fund  
25 exceeds \$25 million, exclusive of the amount in the coastal erosion  
26 response account. The fee shall not be collected or required to be  
27 paid on or after the first day of the second month following the

1 commissioner's certification to the comptroller that the  
2 unencumbered balance in the fund exceeds \$25 million, exclusive of  
3 the amount in the coastal erosion response account.

4 (b) If the unencumbered balance in the fund falls below \$14  
5 million, exclusive of the amount in the coastal erosion response  
6 account, the commissioner shall certify such fact to the  
7 comptroller. On receiving the commissioner's certification, the  
8 comptroller shall resume collecting the fee until suspended in the  
9 manner provided in Subsection (a) of this section.

10 (c) Notwithstanding the provisions of Subsection (a) or (b)  
11 of this section, the fee shall be levied at the rate of four cents  
12 per barrel if the commissioner certifies to the comptroller a  
13 written finding of the following facts:

14 (1) the unencumbered balance in the fund is less than  
15 \$25 million, exclusive of the amount in the coastal erosion  
16 response account;

17 (2) an unauthorized discharge of oil in excess of  
18 100,000 gallons has occurred within the previous 30 days; and

19 (3) expenditures from the fund for response costs and  
20 damages are expected to deplete the fund substantially, exclusive  
21 of the amount in the coastal erosion response account.

22 (d) In the event of a certification to the comptroller under  
23 Subsection (c) of this section, the comptroller shall collect the  
24 fee at the rate of four cents per barrel until the unencumbered  
25 balance in the fund reaches \$25 million, exclusive of the amount in  
26 the coastal erosion response account, or any lesser amount that the  
27 commissioner determines is necessary to pay response costs and

1 damages without substantially depleting the fund. The commissioner  
2 shall certify to the comptroller the date on which the unencumbered  
3 balance in the fund exceeds \$25 million or such other lesser amount,  
4 exclusive of the amount in the coastal erosion response account.  
5 The fee shall not be collected or required to be paid on or after the  
6 first day of the second month following the commissioner's  
7 certification to the comptroller.

8 (e) For purposes of this section, the unencumbered balance  
9 of the fund shall be determined by the unencumbered cash balance of  
10 the fund, exclusive of the amount in the coastal erosion response  
11 account, at the end of each month or on the date of a finding under  
12 Subsection (c) of this section.

13 SECTION 6. Subchapter H, Chapter 33, Natural Resources  
14 Code, is amended by adding Section 33.6040 to read as follows:

15 Sec. 33.6040. COMMERCIAL PASSENGER VESSEL TICKET  
16 SURCHARGE.

17 (a) In this section, "commercial passenger vessel" means a  
18 vessel that is used in the common carriage of passengers in  
19 commerce. The term does not include:

20 (1) a vessel with an overnight accommodation capacity  
21 for fewer than 12 passengers;

22 (2) a noncommercial vessel or a vessel operated by a  
23 governmental entity; or

24 (3) a vessel licensed under Chapter 47, Parks and  
25 Wildlife Code, and used in service for the recreational taking of  
26 fish.

27 (4) A surcharge in the amount of \$5 per passenger is

1 imposed on the sale of each ticket authorizing travel on a  
2 commercial passenger vessel from a port in this state.

3 (c) A person who sells a ticket for travel on a commercial  
4 passenger vessel shall add the surcharge imposed by subsection (b)  
5 to the price of each ticket the person sells and shall remit the  
6 amount of the surcharge to the comptroller.

7 (d) A person who sells a ticket and who makes a timely  
8 payment to the comptroller of the amount of the surcharge collected  
9 is entitled to retain an amount equal to one-half of one percent of  
10 the amount of the surcharge collected to cover the person's  
11 administrative expenses.

12 (e) The comptroller shall deposit the amount of the surcharges  
13 collected to the credit of the account.

14 (f) The comptroller shall adopt rules necessary for the  
15 administration, collection, reporting, and payment of the  
16 surcharge payable or collected under this section.

17 SECTION 7. Subchapter H, Chapter 33, Natural Resources  
18 Code, is amended by adding Section 33.6041 to read as follows:

19 SECTION 33.6041. COASTAL WINDSTORM INSURANCE SURCHARGE.

20 (a) In this section:

21 (1) "Coastal property" means real property located  
22 seaward of the Gulf Intracoastal Waterway to its southernmost point  
23 and then seaward of the longitudinal line also known as 97 degrees,  
24 12', 19" which runs southerly to the international boundary from  
25 the intersection of the centerline of the Gulf Intracoastal  
26 Waterway and the Brownsville Ship Channel;

27 (2) "First tier coastal county" means one or more of



1 the counties listed in Subchapter A, Chapter 21, Article 21.49,  
2 Sec. 3(1)(1), Insurance Code;

3 (b) An annual premium surcharge of ten dollars (\$10.00)  
4 shall be assessed on any policy of insurance issued by the Texas  
5 Windstorm Insurance Association pursuant to the provisions of  
6 Subchapter A, Chapter 21, Article 21.49, Insurance Code, on  
7 property in a first tier coastal county. Such annual premium  
8 surcharge shall be fully earned when paid, and no commission shall  
9 be paid on such premium surcharge. All such premium surcharges  
10 shall be paid into the account.

11 (c) The Texas Windstorm Insurance Association shall send  
12 the premium surcharge authorized by this section to the comptroller  
13 who shall deposit the fees collected into the account. The  
14 comptroller shall administer the provisions of this section as  
15 provided in Chapters 101 through 113 of the Tax Code.

16 (d) The Texas Windstorm Insurance Association shall send  
17 the premium surcharge authorized by this section to the comptroller  
18 not later than:

19 (2) January 15 of each year for a policy issued,  
20 delivered, or renewed from October 1 through December 31 of the  
21 previous calendar year;

22 (3) April 15 of each year for a policy issued,  
23 delivered, or renewed from January 1 through March 31 of that year;

24 (4) July 15 of each year for a policy issued,  
25 delivered, or renewed from March 1 through June 30 of that year; and

26 (4) October 15 of each year for a policy issued,  
27 delivered, or renewed from July 1 through September 30 of that year.

SECTION 8. Subchapter H, Chapter 33, Natural Resources Code, is amended by adding Section 33.6042 to read as follows:

SECTION 33.6042. COASTAL PROPERTY TRANSACTION FEE.

(b) In this section:

(1) "Acreage" means any real property on which there are no improvements, except for agricultural or livestock related improvements, and enclosure improvements;

(2) "Closing action" means the process where an attorney licensed to practice law assists one or more persons in the transfer of coastal property covered by this section, whether such involvement is the preparation of transfer documents, assisting parties to consummate their real property transfer, or other legal assistance in the transfer of real property;

(3) "Coastal property" means real property located seaward of the Gulf Intracoastal Waterway to its southernmost point and then seaward of the longitudinal line also known as 97 degrees, 12', 19" which runs southerly to the international boundary from the intersection of the centerline of the Gulf Intracoastal Waterway and the Brownsville Ship Channel.

(4) "Commercial real estate" means any interest in real property which is used or intended to be used for profit or gain;

(5) "Dwelling" means any building used for human occupancy and habitation;

(6) "Fee" means the coastal property transaction fee established in Subsection (b);

(7) "Residential real estate" means any interest in

1 real property which is used for human dwelling or for any  
2 recreational purpose; and

3 (8) "Title company" means any title company licensed  
4 by the Texas Department of Insurance or such title insurance  
5 company's title insurance agents, as defined in Article 9.02, Tex.  
6 Ins. Code.

7 (c) A coastal property transaction fee is imposed on every  
8 transaction involving the transfer of any interest in coastal  
9 property in residential real estate, commercial real estate, or  
10 acreage located on coastal property. The fee does not apply to the  
11 transfer of an interest in coastal property, where the documents  
12 solely pertain to any surface leasehold estate or to any instrument  
13 pertaining to a mortgage on coastal property. The fee imposed by  
14 this section shall be \$50 for transactions where the property  
15 transferred is valued at \$25,000 or less, and \$100 for transactions  
16 where the property transferred is valued at more than \$25,000. The  
17 fee imposed by this section shall be paid by the transferor and  
18 transferee in equal shares, unless agreed differently by the  
19 parties. Only one fee shall be paid for a transfer, if the property  
20 being transferred can be included in more than one of the categories  
21 of residential real estate, commercial real estate, or acreage. No  
22 fee under this section shall be due for any transfer arising out of  
23 any transfer of coastal property by virtue of descent or devise.

24 (d) If the transfer of the coastal property occurs at a  
25 title company or through the closing action of an attorney, then the  
26 fee imposed by this section shall be collected by the title company  
27 at the time of closing, or by the attorney, and then remitted by the

1 person or entity collecting the fee to the comptroller who shall  
2 deposit the fees collected into the coastal erosion response  
3 account. If the transfer of coastal property does not occur at a  
4 title company or through the action of an attorney, then the  
5 transferee of the coastal property shall be obligated to forward to  
6 the comptroller the required fee. If the fee is unpaid at the time  
7 of the transfer of the coastal property, then the obligation of  
8 payment of the fee shall always be upon the transferee of the  
9 coastal property. In any payment to the comptroller, the payment  
10 shall be sent to the comptroller with a sworn statement of transfer  
11 by the transferor or transferee, or both, or any person having  
12 relevant knowledge of the transfer of the coastal property. The  
13 land office shall establish the form of the statement of transfer.  
14 The fee shall be established as of the date of the transfer document  
15 regardless of when or whether or not such transfer document is  
16 recorded. False swearing on the statement of transfer set out in  
17 this section shall be a violation of Section 37.02 of the Texas  
18 Penal Code.

19 (e) If the fee set out in this section is not paid at the  
20 time of the transfer of the coastal property, then there shall be a  
21 continuing lien upon the coastal property for the payment of such  
22 fee. The unpaid fee shall bear simple interest at ten percent (10%)  
23 per year for each year, or any portion thereof, when such fee is not  
24 paid. The interest shall commence on the date of the documentation  
25 of the transfer of the coastal property. The commissioner, by rule,  
26 may establish a requirement for payment of a late fee for any  
27 statement of transfer not filed within sixty (60) days of the date

1 of transfer of coastal property. The commissioner, or his  
2 representative, shall have the right to file a document evidencing  
3 such lien for the payment of the fee and accrued interest thereof,  
4 but the land office is not obligated to so file such lien for the  
5 unpaid fee and accrued interest to be valid and enforceable against  
6 the coastal property where such fee remains unpaid. Once the fee  
7 and accrued interest is paid, the land office shall issue a release  
8 of such lien, and the land office shall establish the cost for the  
9 preparation and processing of such release.

10 (f) The commissioner shall adopt rules for the  
11 implementation of this section, including the form of the statement  
12 of transfer required by this section.

13 SECTION 9. Subchapter H, Chapter 33, Natural Resources  
14 Code, is amended by adding Section 33.6043 to read as follows:

15 SECTION 33.6043. FEE ON PIPELINE USAGE FOR OIL AND GAS.

16 (a) In this section:

17 (1) "Gas" means "gas" as defined in Section 201.001,  
18 Tax Code.

19 (2) "Oil" means "oil" as defined in Section 202.001,  
20 Tax Code.

21 (b) A fee is imposed on each person who uses a pipeline to  
22 import into this state oil or gas produced from:

23 (1) state-owned submerged lands; or  
24 (2) land subject to a federal oil and gas lease that  
25 covers one or more tracts located wholly or partly within three  
26 nautical miles of the seaward boundary of this state.

27 (c) The fee imposed by this section is calculated as

follows:

(1) two cents for each barrel of 42 standard gallons of oil; or

(2) two cents for each thousand cubic feet of gas.

(d) Each operator of a pipeline by which oil or gas is produced from land described in Subsection (b) is imported into this state by pipeline shall collect the fee imposed by this

(e) Section from the person who imports the oil and gas and shall remit the fee to the comptroller.

(f) An operator of a pipeline who makes a timely payment to the comptroller of the fee imposed by this section is entitled to retain an amount equal to one-half of one percent of the fee to cover the operator's administrative expenses.

(g) The comptroller shall deposit the fees collected under this section to the credit of the account.

(h) The comptroller shall administer this section as provided by Subtitles A and B, Title 2, Tax Code. The comptroller shall adopt rules necessary for the administration, collection, reporting, and payment of the fee imposed by this section.

(i) Contingent on receipt by the comptroller of the fees, the commissioner may temporarily use other money appropriated to the land office from the general revenue fund, in an amount not to exceed the estimated revenue to the account in the fiscal year in which the revenue is collected. The general revenue amounts used shall be repaid out of the first fees collected under Section 33.6043 and may be used only to meet temporary cash flow needs during that fiscal year. The transfer and repayment of that money

1 shall be completed by the end of each fiscal year under procedures  
2 and standards established by the comptroller.

3 (j) If a refund is determined to be due, the refund shall be  
4 paid from the account.

5 SECTION 10. Subchapter H, Chapter 33, Natural Resources  
6 Code, is amended by adding Section 33.6044 to read as follows:

7 SECTION 33.6044. FEE ON MARINE ENGINE LUBRICANTS.

8 (a) In this section,

9 (1) "Lubricant" means an oil-derived product used to  
10 lubricate motors, engines, and other equipment;

11 (2) "Marine" means a lubricant used in the operation  
12 and maintenance of a watercraft.

13 (b) A fee is imposed on each person who purchases marine  
14 lubricants.

15 (c) The fee imposed by this section is .05 cents for gallon  
16 each gallon of marine lubricant.

17 (d) Each seller of marine lubricant shall collect the fee  
18 imposed by this Section from the person who purchases the lubricant  
19 and shall remit the fee to the comptroller.

20 (e) A seller who makes a timely payment to the comptroller  
21 of the fee imposed by this section is entitled to retain an amount  
22 equal to one-half of one percent of the fee to cover the operator's  
23 administrative expenses.

24 (f) The comptroller shall deposit the fees collected under  
25 this section to the credit of the account.

26 (g) The comptroller shall administer Section 33.6045 as  
27 provided by Subtitles A and B, Title 2, Tax Code. The comptroller

1 shall adopt rules necessary for the administration, collection,  
2 reporting, and payment of the fee imposed by this Section.

3 (h) If a refund is determined to be due, the refund shall be  
4 paid from the account.

5 SECTION 11. Subchapter H, Chapter 33, Natural Resources  
6 Code, is amended by adding Section 33.6045 to read as follows:

7 SECTION 33.6045. FEE ON MARINE FUELS.

8 (a) In this section:

9 (1) "Diesel" means "diesel fuel" as defined in Section  
10 162.001(19) of the Tax Code;

11 (2) "Dyed diesel fuel" means "dyed diesel fuel" as  
12 defined in Section 162.001(22) of the Tax Code.

13 (3) "Gasoline" means "gasoline" as defined in Section  
14 162.001(29) of the Tax Code;

15 (4) "Marine fuels" means gasoline, diesel fuel, or  
16 dyed diesel fuel for use in watercraft;

17 (b) A fee is imposed on each person who purchases marine  
18 fuels for use in watercraft, except that a person who uses marine  
19 fuels in the taking of fish or shrimp for profit shall be exempt  
20 from this fee.

21 (c) The fee imposed by this section is two cents for gallon  
22 each gallon of marine fuels.

23 (d) Each seller of marine fuels shall collect the fee  
24 imposed by this Section from the person who purchases the marine  
25 fuels and shall remit the fee to the comptroller.

26 (e) A seller who makes a timely payment to the comptroller  
27 of the fee imposed by this section is entitled to retain an amount



1 equal to one-half of one percent of the fee to cover the operator's  
2 administrative expenses.

3 (f) The comptroller shall deposit the fees collected under  
4 this section to the credit of the account.

5 (g) The comptroller shall administer Section 33.6046 as  
6 provided by Subtitles A and B, Title 2, Tax Code. The comptroller  
7 shall adopt rules necessary for the administration, collection,  
8 reporting, payment of and exemption from the fee imposed by this  
9 Section.

10 (h) If a refund is determined to be due, the refund shall be  
11 paid from the account.

12 SECTION 12. Subchapter H, Chapter 33, Natural Resources  
13 Code, is amended by adding Section 33.6046 to read as follows:

14 SECTION 33.6046. FEE ON MARINE RESIDUAL AND DISTILLATE  
15 FUELS OILS.

16 (a) A fee is imposed on each person who purchases residual  
17 fuel oils or distillate fuel oils for use in watercraft, except that  
18 a person who uses marine fuels in the taking of fish or shrimp for  
19 profit shall be exempt from this fee.

20 (b) The fee imposed by this section is one-half of one cent  
21 for each gallon of residual fuel oil or distillate fuel oil.

22 (c) Each seller of residual fuel oil or distillate fuel oil  
23 shall collect the fee imposed by this Section from the person who  
24 purchases the residual fuel oil or distillate fuel oil and shall  
25 remit the fee to the comptroller.

26 (d) A seller who makes a timely payment to the comptroller  
27 of the fee imposed by this section is entitled to retain an amount

1 equal to one-half of one percent of the fee to cover the operator's  
2 administrative expenses.

3 (e) The comptroller shall deposit the fees collected under  
4 this section to the credit of the account.

5 (f) The comptroller shall administer Section 33.6047 as  
6 provided by Subtitles A and B, Title 2, Tax Code. The comptroller  
7 shall adopt rules necessary for the administration, collection,  
8 reporting, payment of and exemption from the fee imposed by this  
9 Section.

10 (g) If a refund is determined to be due, the refund shall be  
11 paid from the account.

12 SECTION 13. Subchapter H, Chapter 33, Natural Resources  
13 Code, is amended by adding Section 33.6047 to read as follows:

14 Sec. 33.6047 DOCKAGE FEE ON COMMERCIAL SHIPPING

15 (a) In this section:

16 (1) "Commercial vessel" means a vessel that is used in  
17 the common carriage of commodities, goods, wares, or merchandise  
18 for hire or compensation in commerce. The term does not include:

19 (A) a vessel used exclusively for the common  
20 carriage of passengers;

21 (B) a noncommercial vessel or a vessel operated  
22 by a governmental entity; or

23 (C) a vessel of 300 gross tons or less.

24 (2) "Port facility" means any wharf, pier, or dock,  
25 whether owned or operated by a public or private entity in  
26 navigation related commerce into which a vessel enters or from  
27 which a vessel departs by means of coastal waters.

1           (3) "Coastal waters" means coastal waters as defined  
2 in Sec. 40.003(2), Natural Resources Code.

3           (b) A fee in the amount of \$100 is imposed on a commercial  
4 vessel each time it docks at a port facility in this state for the  
5 purpose of loading or unloading cargo.

6           (c) A person who owns or operates a port facility shall add  
7 the dockage fee imposed by Subsection (b) to any other fees charged  
8 by the port facility to a commercial vessel and shall remit the  
9 amount of the fee to the comptroller.

10           (d) A person who owns or operates a port facility and who  
11 makes a timely payment to the comptroller of the amount of the fee  
12 collected is entitled to retain an amount equal to one percent of  
13 the amount of the fee collected to cover the person's  
14 administrative expenses.

15           (e) The comptroller shall deposit the amount of the fees  
16 collected to the credit of the account.

17           (f) The comptroller shall adopt rules necessary for the  
18 administration, collection, reporting, and payment of the fee  
19 payable or collected under this section.

20           SECTION 14. Subchapter H, Chapter 33, Natural Resources  
21 Code, is amended by adding Section 33.6048 to read as follows:

22           Sec. 33.6048 BEACH CONDOMINIUM RENTAL SURCHARGE

23           (a) In this section:

24           (1) "Condominium" means a form of real property as  
25 defined in Sec. 81.002 or Sec. 82.003, Property Code.

26           (2) "Coastal property" means real property located  
27 seaward of the Gulf Intracoastal Waterway to its southernmost point

1 and then seaward of the longitudinal line also known as 97 degrees,  
2 12', 19" which runs southerly to the international boundary from  
3 the intersection of the centerline of the Gulf Intracoastal  
4 Waterway and the Brownsville Ship Channel.

5 (3) "Residential purposes" means recreational or  
6 dwelling purposes, or both.

7 (b) A surcharge is imposed on each rental or lease of a  
8 condominium for residential purposes that is located on coastal  
9 property. The amount of the surcharge is:

10 (1) \$10 per lease or rental for overnight stays of two  
11 nights or less; and

12 (2) \$20 per lease or rental, for overnight stays of  
13 more than two nights.

14 (c) A person who rents or leases a condominium for  
15 residential purposes that is located on coastal property on behalf  
16 of the owner of the condominium shall add the surcharge imposed by  
17 Subsection (b) to the price of the rental or lease and shall remit  
18 the amount of the surcharge to the comptroller.

19 (d) A person who rents or leases a condominium and who makes  
20 a timely payment to the comptroller of the amount of the surcharge  
21 collected is entitled to retain an amount equal to one percent of  
22 the amount of the surcharge collected to cover the person's  
23 administrative expenses.

24 (e) The comptroller shall deposit the amount of the  
25 surcharges collected to the credit of the account.

26 (f) The comptroller shall adopt rules necessary for the  
27 administration, collection, reporting, and payment of the

1 surcharge payable or collected under this section.

2 SECTION 15. Subchapter H, Chapter 33, Natural Resources  
3 Code, is amended by adding Section 33.6049 to read as follows:

4 Sec. 33.6049 WASTE TIRE FEE

5 (a) A wholesale or retail tire dealer who sells or offers to  
6 sell new tires not for resale shall collect at the time and place of  
7 sale a waste tire fee of \$1 for each new automobile or truck tire  
8 that has a rim diameter of 12 inches or more, other than an  
9 off-the-road tire intended for use on heavy machinery, including an  
10 earthmover, a loader/dozer, a grader, or mining equipment, and \$1  
11 for a new motorcycle tire, regardless of the rim diameter.

12 (b) A dealer required to collect a fee under this section  
13 may retain two and one-half cents from each fee the dealer collects.  
14 A dealer shall account for amounts retained under this subsection  
15 in the manner prescribed by the comptroller.

16 (c) A dealer require to collect a fee under this section:

17 (1) shall list as a separate item on an invoice a fee  
18 due under this section; and

19 (2) except as provided by Subsection (d), on or before  
20 the 20th day of the month following the end of each calendar month  
21 and on a form and in the manner prescribed by the comptroller, shall  
22 file a report with and shall remit to the comptroller the amount of  
23 fees collected during the preceding calendar month.

24 (d) A person who required to collect a fee under this  
25 section who collects less than \$50 for a calendar month or less than  
26 \$150 for a calendar quarter is not required to file a monthly report  
27 but shall file a quarterly report with and make a quarterly

1 remittance to the comptroller. The quarterly report and remittance  
2 shall include fees collected during the preceding calendar quarter.  
3 The report and remittance are due not later than the 20th day of the  
4 month following the end of the calendar quarter.

5 (e) The comptroller shall deposit the amount of the fees  
6 collected to the credit of the account.

7 (f) The comptroller shall adopt rules necessary for the  
8 administration, collection, reporting, and payment of the fees  
9 payable or collected under this section.

10 SECTION 16. Section 11.032(b), Parks and Wildlife Code, is  
11 amended to read as follows:

12 (b) The department shall deposit to the credit of the game,  
13 fish, and water safety account all revenue, less allowable costs,  
14 from the following sources:

15 (1) all types of fishing licenses and stamps and  
16 shrimping licenses, except as provided by Sections 43.408 and  
17 [Section] 77.120;

18 (2) all types of hunting licenses and stamps;

19 (3) trapping licenses and other licenses relating to  
20 the taking, propagation, and sale of fur-bearing animals or their  
21 pelts;

22 (4) sale of marl, sand, gravel, shell, and mudshell;

23 (5) oyster bed rentals and permits;

24 (6) federal funds received for fish and wildlife  
25 research, management, development and conservation, resource  
26 protection, and law enforcement, unless the funds are received for  
27 the specific purposes of Subchapter F, Chapter 77;

1           (7) sale of property, less advertising costs,  
2 purchased from this account or a special fund or account that is now  
3 part of this account;

4           (8) fines and penalties collected for violations of a  
5 law pertaining to the protection and conservation of wild birds,  
6 wild fowl, wild animals, fish, shrimp, oysters, game birds and  
7 animals, fur-bearing animals, alligators, and any other wildlife  
8 resources of this state;

9           (9) sale of rough fish by the department;

10          (10) fees for importation permits;

11          (11) fees from supplying fish for or placing fish in  
12 water located on private property;

13          (12) sale of seized pelts;

14          (13) sale or lease of grazing rights to and the  
15 products from game preserves, sanctuaries, and management areas;

16          (14) contracts for the removal of fur-bearing animals  
17 and reptiles from wildlife management areas;

18          (15) vessel registration fees;

19          (16) vessel manufacturer or dealer licensing fees;

20          (17) fines or penalties imposed by a court for  
21 violation of water safety laws contained in Chapter 31 of this code;

22          (18) alligator hunter's or alligator buyer's licenses;

23          (19) sale of alligators or any part of an alligator by  
24 the department;

25          (20) fees and revenue collected under Section  
26 11.027(b) or (c) of this code that are associated with the  
27 conservation of fish and wildlife;

1           (21) any other source provided by law; and

2           (22) vessel and outboard motor titling fees.

3           SECTION 17. Section 43.405(b), Parks and Wildlife Code, is  
4 amended to read as follows:

5           (b) Except as provided by Section 43.408, the [The] stamp  
6 sale net receipts shall be spent for coastal fisheries enforcement  
7 and management and are hereby appropriated for such purposes.

8           SECTION 18. Subchapter M, Chapter 43, Parks and Wildlife  
9 Code, is amended by adding Section 43.408 to read as follows:

10          Sec. 43.408. DONATIONS FOR COASTAL EROSION RESPONSE  
11 ACTIVITIES. (a) The department shall publish a pamphlet that  
12 solicits donations for coastal erosion response activities under  
13 Subchapter H, Chapter 33, Natural Resources Code.

14          (b) The department shall provide for the distribution of the  
15 pamphlet with each saltwater sportfishing stamp sold in this state.

16          (c) If a person chooses to make a donation under this  
17 section at the time the person purchases a saltwater sportfishing  
18 stamp, the person may include in the amount paid for the stamp the  
19 amount of the donation.

20          (d) A seller of saltwater sportfishing stamps who sends the  
21 net receipts from stamp sales to the department under Section  
22 43.405(a) shall specify the portion of the receipts that is  
23 attributable to donations made under this section.

24          (e) The department is entitled to retain an amount equal to  
25 10 percent of the receipts that are attributable to donations made  
26 under this section to cover the department's administrative  
27 expenses.



1       (f) The department shall deposit donations made under this  
2 section, less any amount retained by the department under  
3 Subsection (e) of this section, to the credit of the coastal erosion  
4 response account.

5       (g) The commission, with the advice of the commissioner of  
6 the General Land Office, shall adopt rules to implement this  
7 section.

8       SECTION 19. Sections 156.052 and 156.153, Tax Code, are  
9 amended to read as follows:

10       Sec. 156.052. RATE OF TAX. (a) Except as provided by  
11 Subsection (b) the [The] rate of the tax imposed by this chapter is  
12 six percent of the price paid for a room in a hotel.

13       (b) The rate of the tax imposed by this chapter is seven  
14 percent of the price paid for a room in a hotel if the hotel is  
15 located in a county that:

16               (1) borders on the Gulf of Mexico; or  
17               (2) is adjacent to a county that borders the Gulf of  
18 Mexico.

19       Sec. 156.153. REIMBURSEMENT FOR TAX COLLECTION. The person  
20 required to file a report under this chapter may deduct and withhold  
21 from the taxes otherwise due to the state on the monthly or  
22 quarterly return, as reimbursement for the cost of collecting the  
23 tax, one percent of the amount of the tax due as shown on the report  
24 if the rate of the tax is prescribed by Section 156.052(a) and 13/14  
25 of one percent of the tax due as shown on the report if the rate of  
26 the tax is prescribed by Section 156.052(b). If taxes due under  
27 this chapter are not paid to the state within the time required or

1 if the person required to file a report fails to file the report  
2 when due, the person forfeits the claim to reimbursement that could  
3 have been taken if the tax had been paid or the report filed when  
4 due.

5 SECTION 20. Section 156.251, Tax Code, is amended by adding  
6 Subsection (b) to read as follows:

7 (b) An amount equal to the amount of revenue derived from  
8 the collection of taxes imposed by this chapter at a rate of one  
9 percent and received from hotel described by Section 156.052(b)  
10 shall be deposited to the credit of the coastal erosion response  
11 account.

12 SECTION 21. Section 33.6040, Natural Resources Code, as  
13 added by this Act, applies only to a ticket sold on or after the  
14 effective date of this Act.

15 SECTION 22. Section 33.6042, Natural Resources Code, as  
16 added by this Act, applies only to a transfer of coastal property on  
17 or after the effective date of this Act.

18 SECTION 23. The fee imposed by Section 33.6043, Natural  
19 Resources Code, as added by this Act, shall be due and collected  
20 beginning on November 1, 2005.

21 SECTION 24. EFFECTIVE DATE. This Act takes effect  
22 immediately if it receives a vote of two-thirds of all the members  
23 elected to each house, as provided by Section 39, Article III, Texas  
24 Constitution. If this Act does not receive the vote necessary for  
25 immediate effect, this Act takes effect September 1, 2005.